



Ottawa, Thursday, August 29, 1991

Request No.: MP-90-001

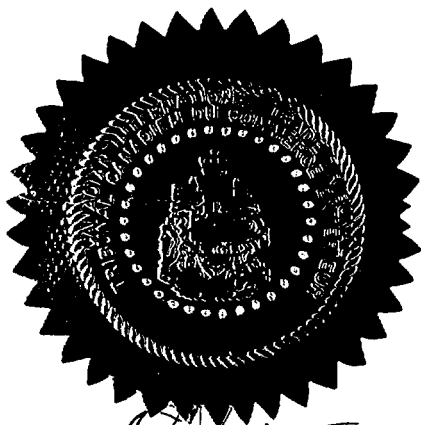
RULING under section 90 of the *Special Import Measures Act* on the question of who is the importer in Canada of:


**CERTAIN INTEGRAL HORSEPOWER INDUCTION  
MOTORS ORIGINATING IN OR EXPORTED  
FROM THE UNITED STATES OF AMERICA**

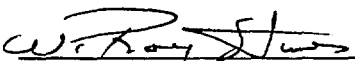
**IMPORTER RULING**


Pursuant to a request by the Deputy Minister of National Revenue, Customs and Excise, for a ruling on the question of who is the importer in Canada of certain integral horsepower induction motors, one horsepower (1 hp) to two hundred horsepower (200 hp), originating in or exported from the United States of America, and on consent of the parties, the Tribunal hereby rules, pursuant to section 90 of the *Special Import Measures Act*, that Howe Sound Pulp and Paper Ltd. is the importer in Canada of a shipment dated December 5, 1990 (transaction no. 17566-810696394) and of a shipment dated December 17, 1990 (transaction no. 17566-810703690), both of which were shipped from Toshiba International Corporation of Houston, Texas, United States of America.

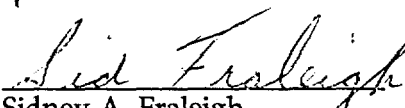
On consent of the parties, the Tribunal further rules that the above ruling will apply to the above two shipments and to all like shipments subsequent to the two described in the preceding paragraph, wherever the customs documents show the importer as Toshiba International Corporation of Vancouver, British Columbia, the exporter as Toshiba International Corporation of Houston, Texas, and the ultimate consignee as Howe Sound Pulp and Paper Ltd.



  
Robert J. Martin  
Secretary

  
W. Roy Hines  
Presiding Member

  
John C. Coleman  
Member

  
Sidney A. Fraleigh  
Member